01:41pm From-

T-636 P.004/004 F-221 20 proad Street New York, NY 10005

tcl: 212.656.5026 fax: 212.656.5893 pmadho@nyse.com



October 23, 2002

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, PLC Capital Trust IV, Trust Originated Preferred Securities ("TOPrS"), to be issued by PLC Capital Trust IV and the Preferred Securities Guarantee by Protective Life Corporation with respect thereto and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 23, 2002. Tentative listing date — October 25, 2002.

Sincerely,

Taros el allo

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PROCESSED

MAY 29 2003

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